

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.13952 of 2025

M/s Bandhan Bricks a proprietary concern having its office at Bilari, Katrisarai, District Nalanda 805105, Bihar through its authorized signatory Shri Nagendra Kumar (Male, aged about 50 years), son of Late Laxmi Narayan Sinha, resident of Mayapur, P.S. Katrisarai, Nalanda, Bihar-805105.

... .. Petitioner

Versus

1. State of Bihar through Commissioner of State Tax, Bihar, Patna having its office at Vikas Bhawan, Patna.
2. Addl. Commissioner of State Tax (Appeal), Patna East Division, Patna.
3. Dy. Commissioner of State Tax, Bihar Sharif Circle, Bihar Sharif.

... .. Respondents

Appearance :

For the Petitioner/s : Ms. Maria Nazir, Advocate
For the Respondent/s : Mr. Standing Counsel 11

CORAM: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA
ORAL ORDER

(Per: HONOURABLE MR. JUSTICE MOHIT KUMAR SHAH)

4 29-04-2026 Heard the learned counsel for the parties.

2. The present writ petition has been filed seeking
the following reliefs:

“(i) the order dated 23.03.2024 (as contained in Annexure- P/4) passed by the respondent no. 2 dismissing the appeal for the period 2021-22 be set aside and quashed.

(ii) the order dated 13.09.2023 (as contained in Annexure- P/3 series) passed by the respondent no. 3 under Section 73 of the Bihar Goods and Services Tax Act, 2017 (hereinafter called the Act) for the period 2021-22 merely on estimate and without any cogent evidence or material on record in contravention of Section 7 and 9 of the Act be set-aside and quashed.”



3. At the outset, the learned counsel for the petitioner seeks liberty on behalf of the petitioner to challenge the appellate order dated 23.03.2024, passed by the learned Additional Commissioner (Appeal) of State Tax, Patna East Division, Patna, by availing the remedy provided for under Section 112 of the Bihar Goods and Services Tax Act, 2017.

4. Liberty so sought is granted.

5. Accordingly, the present writ petition stands disposed off with the aforesaid liberty.

(Mohit Kumar Shah, J)

(Arun Kumar Jha, J)

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